

House File 245 - Introduced

HOUSE FILE 245

BY SHIPLEY

A BILL FOR

1 An Act relating to yoga including the inclusion of yoga
2 practice as a covered service under Medicaid managed
3 care, the creation of an exemption from the computation
4 of net income for the individual income tax of amounts
5 paid for yoga equipment and yoga practice, and including
6 applicability provisions.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

DIVISION I

MEDICAID MANAGED CARE — YOGA PRACTICE AS A COVERED SERVICE

Section 1. MEDICAID MANAGED CARE — YOGA PRACTICE AS A COVERED SERVICE. The department of human services shall submit any Medicaid program waiver or state plan amendment necessary to the centers for Medicare and Medicaid services of the United States department of health and human services for approval to include the practice of yoga as a covered service under Medicaid managed care. The waiver or state plan amendment shall request the inclusion of yoga practice as a covered service for Medicaid managed care members when the yoga practice is determined medically necessary by the member's primary care provider or specialist and yoga instruction is provided by an individual trained and certified as a yoga instructor. The department of human services shall establish the minimum training and certification requirements necessary for a yoga instructor to be a participating provider in the Medicaid program.

DIVISION II

INCOME TAX DEDUCTION OF YOGA EQUIPMENT AND YOGA PRACTICE EXPENSES.

Sec. 2. Section 422.7, Code 2019, is amended by adding the following new subsection:

NEW SUBSECTION. 60. Subtract payments for the cost of yoga equipment and yoga practice provided by a yoga instructor trained and certified to instruct yoga, to the extent not otherwise deducted in computing adjusted gross income.

Sec. 3. APPLICABILITY. This division of this Act applies to tax years beginning on or after January 1, 2020.

EXPLANATION

The inclusion of this explanation does not constitute agreement with the explanation's substance by the members of the general assembly.

This bill relates to the coverage of yoga as a Medicaid managed care covered benefit and to the creation of a tax exemption for the costs of yoga equipment and practice.

1 Division I of the bill requires the department of human
2 services to submit any Medicaid program waiver or state plan
3 amendment necessary to the centers for Medicare and Medicaid
4 services of the United States department of health and human
5 services for approval to include yoga practice as a covered
6 service under Medicaid managed care. The waiver or state plan
7 amendment shall request the inclusion of yoga practice as a
8 covered service for Medicaid managed care members when the yoga
9 practice is determined medically necessary by the member's
10 primary care provider or specialist and yoga instruction is
11 provided by an individual trained and certified as a yoga
12 instructor. The department of human services shall establish
13 the minimum training and certification requirements necessary
14 for a yoga instructor to be a participating provider in the
15 Medicaid program.

16 Division II of the bill creates an exemption from the
17 computation of net income for the individual income tax of
18 amounts paid for yoga equipment and yoga practice provided
19 by an instructor trained and certified to instruct yoga, to
20 the extent not otherwise deducted in computing adjusted gross
21 income. The division applies to tax years beginning on or
22 after January 1, 2020.